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**DRAFT**IN THE CLAIMS

Please amend the claims as follows:

--1. (Twice Amended) A magnetic recording medium comprising:  
a non-magnetic substrate;  
at least two soft magnetic layers divided by a separate layer therebetween; and  
at least one magnetic recording layer formed on the substrate via said at least two soft  
magnetic layers [divided by a separate layer therebetween],  
wherein [the] a surface roughness (Ra) of the magnetic recording medium is at most  
50Å, and [the] a product ( $\mu_{max} \times t$ ) of [the] a maximum permeability ( $\mu_{max}$ ) and [the] a  
thickness (t) of [the] one soft magnetic layer of said at least two soft magnetic layers is at  
least 1,000,000 (H·Å/m).

3. (Amended) The magnetic recording medium according to Claim 1, further  
comprising a plurality of soft magnetic layers, said plurality of soft magnetic layers having  
[which has] from 2 to 20 soft magnetic layers, and [a] separate [layer is] layers are provided  
[between the adjacent] among soft magnetic layers.

4. (Amended) The magnetic recording medium according to Claim [2] 1, wherein  
the total thickness of the plurality of soft magnetic layers and separate layers is from 500 to  
10,000 Å.

5. (Amended) The magnetic recording medium according to Claim [2] 1, wherein  
the ratio of the total thickness of the plurality of soft magnetic layers and separate layers to  
the thickness of the separate layers, is from 1:0.05 to 1:0.5.

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6. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the ratio of the total thickness of the plurality of soft magnetic layers and separate layers to the thickness of the separate layers, is from 1:0.07 to 1:0.2.

7. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the separate layers are non-magnetic layers.

8. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the separate layers are Cr or an alloy containing Cr as the main component.

9. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the thickness of separate layers is from 50 to 300 Å.

10. (Amended) The magnetic recording medium according to Claim 1, wherein [the] a maximum permeability of [the] one soft magnetic layer of said at least two soft magnetic layers is from 10 to 1,000,000 H/m.

11. (Amended) The magnetic recording medium according to Claim 1, wherein [the] a coercive force of [the] one soft magnetic layer of said at least two soft magnetic layers is at most 100 Oersted.

12. (Amended) The magnetic recording medium according to Claim 1, wherein [the] one soft magnetic layer of said at least two soft magnetic layers is made of a NiFe alloy or a NiFeMo alloy.

14. (Amended) A magnetic recording apparatus comprising:  
a magnetic recording medium[.];  
[a] driving means to drive the magnetic recording medium in a recording direction[.];  
and  
a magnetic head provided with a recording section and a reproducing section, [a] means to relatively move the magnetic head against the magnetic recording medium, and [a]

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recording/reproducing signal treating means to input recording signals to the magnetic head and to output reproducing signals from the magnetic head,

wherein the magnetic recording medium [is a magnetic recording medium as defined in Claim 1] comprises:

a non-magnetic substrate;

at least two soft magnetic layers divided by a separate layer therebetween; and

at least one magnetic recording layer formed on the substrate via said at least two soft magnetic layers.

wherein a surface roughness (Ra) of the magnetic recording medium is at most 50Å and a product ( $\mu_{max} \times t$ ) of a maximum permeability ( $\mu_{max}$ ) and a thickness (t) of one soft magnetic layer of said at least two soft magnetic layers is at least 1,000.000 (H·Å/m).--